

§ 302-2.6, Nt.

is less than 50 miles from your old official station, unless the head of the agency or designee authorizes an exception. On a case-by-case basis and having considered the following criteria, the head of your agency or designee may authorize the reimbursement of relocation expenses of less than 50 miles when he/she determines that it is in the interest of the Government: and

(a) The one way commuting pattern between the old and new official station increases by at least 10 miles but no more than 50 miles; or

(b) There is an increase in the commuting time to the new official station; or

(c) A financial hardship is imposed due to increased commuting costs.

EFFECTIVE DATE NOTE: By FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011, §302-2.6 was revised, effective Aug. 1, 2011. For the convenience of the user, the revised text is set forth as follows:

§302-2.6 May I be reimbursed for relocation expenses if I relocate to a new official station that does not meet the 50-mile distance test?

Generally no; you may not be reimbursed for relocation expenses if you relocate to a new official station that does not meet the 50-mile distance test.

(a) The distance test is met when the new official station is at least 50 miles further from the employee's current residence than the old official station is from the same residence. For example, if the old official station is 3 miles from the current residence, then the new official station must be at least 53 miles from that same residence in order to receive relocation expenses for residence transactions. The distance between the official station and residence is the shortest of the commonly traveled routes between them. The distance test does not take into consideration the location of a new residence. This follows the distance guidelines found in *Internal Revenue Service Publication 521, Moving Expenses*.

(b) The head of your agency or designee may authorize an exception to the 50-mile threshold on a case-by-case basis when he/she determines that it is in the best interest of the Government. However, the agency cannot waive the applicability of the IRC; that is, all reimbursed expenses would be taxable income to you, and the agency would have to reimburse those taxes.

(c) Any relocation must be incidental to the transfer and not for the convenience of the employee.

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TIME LIMITS

§302-2.7 When may I begin my travel and transportation after receiving authorization to do so?

You and your immediate family member(s) may begin travel immediately upon receipt of your authorized TA.

§302-2.8 When must I complete all aspects my relocation?

You and your immediate family member(s) must complete all aspects of your relocation within two years from the effective date of your transfer or appointment, except as provided in §302-2.9 or §302-2.10.

EFFECTIVE DATE NOTE: By FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011, §302-2.8 was amended by removing the words "two years" and adding the words "one year" in its place, effective Aug. 1, 2011.

§302-2.9 If I am furloughed to perform active military duty, will I have to complete all aspects of the relocation within the time limitation?

No, if you are furloughed to perform active military duty, the 2-year period to complete all aspects of relocation is exclusive of time spent on furlough for active military service.

EFFECTIVE DATE NOTE: By FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011, §302-2.9 was amended by removing "2-year" and adding "1-year" in its place, effective Aug. 1, 2011.

§302-2.10 Does the 2-year time period in §302-2.8 include time that I cannot travel and/or transport my household effects due to shipping restrictions to or from my post of duty OCONUS?

No, the 2-year time period in §302-2.8 does not include time that you cannot travel and/or transport your household effects due to shipping restriction to or from your post of duty OCONUS.

EFFECTIVE DATE NOTE: By FTR Amdt. 2011-01, 76 FR 18336, Apr. 1, 2011, §302-2.10 was amended by removing "2-year" in both the heading and the text and adding "1-year" in its place, effective Aug. 1, 2011.

§302-2.11 May the 2-year time limitation for completing all aspects of a relocation be extended?

Yes, the 2-year time limitation for completing all aspects of a relocation